



C A L I F O R N I A   D E P A R T M E N T   O F

# Mental Health

Audits – Bay & Central Region  
1515 Clay Street, Suite 1109, Oakland, CA 94612  
(510) 622-2584, FAX (510) 622-2585

February 4, 2008

Randolph F. Snowden, Director  
Napa County Health and Human Services Agency  
Mental Health Department  
2261 Elm Street  
Napa, CA 94559

Dear Mr. Snowden:

## AUDIT REPORT – NAPA COUNTY HEALTH AND HUMAN SERVICES AGENCY

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Napa County Mental Health for the fiscal period July 1, 2002 to June 30, 2003. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.


The effect of this revised allowable program costs is as follows:

	<u>Net Program Costs</u>		
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 2,449,637	\$ 2,526,192	\$ 76,555
Federal Share of Healthy Families/Medi-Cal	\$ 0	\$ 0	\$ 0
State General Funds EPSDT Due State	\$ 401,711	\$ 398,099	\$ (3,612)

Randolph F. Snowden, Director  
February 4, 2008  
Page 2

If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to Vicki Orlich, Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

  
for WALTER J. HILL, JR., MBA, EA  
Chief of Audits

  
MABEL GILTNER, Supervisor  
Audits – Bay & Central Region

Enclosures

CERTIFIED MAIL

SCHEDULE 1

NAPA COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS  
FISCAL YEAR ENDED JUNE 30, 2003

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<b><u>NET REIMBURSABLE MEDI-CAL</u></b>				
<b><u>PROGRAM COSTS</u></b>				
<b><u>COUNTY PROVIDERS</u></b>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 1,768,642	\$ 65,361	\$ 1,834,003
HEALTHY FAMILIES - FFP	(Sch. 2a)	0	0	0
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 1,768,642</u>	<u>\$ 65,361</u>	<u>\$ 1,834,003</u>
<b><u>CONTRACT PROVIDERS</u></b>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 680,995	\$ 11,194	\$ 692,189
HEALTHY FAMILIES - FFP	(Sch. 3b)	0	0	0
TOTAL FFP - CONTRACT PROVIDERS		<u>\$ 680,995</u>	<u>\$ 11,194</u>	<u>\$ 692,189</u>
<b><u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u></b>				
MEDI-CAL - FFP		\$ 2,449,637	\$ 76,555	\$ 2,526,192
HEALTHY FAMILIES - FFP		0	0	0
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 2,449,637</u>	<u>\$ 76,555</u>	<u>\$ 2,526,192</u>
<b><u>SUMMARY OF STATE GENERAL FUNDS</u></b>				
EPSDT - SGF	(Sch. 4)	<u>\$ 401,711</u>	<u>\$ (3,612)</u>	<u>\$ 398,099</u>

**SCHEDULE 2**

**NAPA COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2003**

**COUNTY OPERATED FEDERAL**

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<b><u>Total Medi-Cal Gross Reimbursement</u></b>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	2,470,048	(9,381)	2,460,667
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	61,707	(52)	61,655
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	0	0	0
9. Total		<u>\$ 2,531,755</u>	<u>\$ (9,433)</u>	<u>\$ 2,522,322</u>

**Less: Patient & Other Payor Revenues**

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	18,263	0	18,263
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 18,263</u>	<u>\$ 0</u>	<u>\$ 18,263</u>

**Medi-Cal Net Reimbursement for Direct Services**

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	2,513,492	(9,433)	2,504,059
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	0	0	0
25. Total		<u>\$ 2,513,492</u>	<u>\$ (9,433)</u>	<u>\$ 2,504,059</u>

**Medi-Cal MAA Reimbursement**

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 188,496	\$ (6,060)	\$ 182,436
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	34,704	(0)	34,704
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	22,132	4,242	26,374
29. Total		<u>\$ 245,332</u>	<u>\$ (1,818)</u>	<u>\$ 243,514</u>

**SCHEDULE 2a**

**NAPA COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2003**

**COUNTY OPERATED FEDERAL**

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<b><u>Amount Negotiated Rates Exceed Cost</u></b>				
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**Medi-Cal Administrative Reimbursement**

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 629,475	\$ (2,878)	\$ 626,597
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 1,387,228	\$ 197,639	\$ 1,584,867
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 629,475</u>	<u>\$ (2,878)</u>	<u>\$ 626,597</u>

**Healthy Families Administrative Reimbursement**

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 0	\$ 0	\$ 0
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 0	\$ 0	\$ 0
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**Utilization Review Reimbursement**

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 66,645	\$ 54,250	\$ 120,895
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 2,904</u>	<u>\$ 2,363</u>	<u>\$ 5,267</u>

**Net SD/MC Reimbursement - FFP**

45. Direct Services	(MH1979, Ln 16,16A)	\$ 1,234,045	\$ 24,815	\$ 1,258,860
46. Enhanced (Children)	(MH1979, Ln 17,17A)	40,224	(34)	40,190
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	128,199	151	128,350
49. Administrative Reimbursement	(MH1979, Ln 6)	314,738	(1,440)	313,298
50. U.R. Skilled Professional	(MH1979, Ln 14)	49,984	40,687	90,671
51. U.R. Other	(MH1979, Ln 15)	1,452	1,182	2,634
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 1,768,642</u>	<u>\$ 65,361</u>	<u>\$ 1,834,003</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj # )	<u>0</u>	<u>0</u>	<u>0</u>

56. Total SD/MC Reimbursement - FFP		<u>\$ 1,768,642</u>	<u>\$ 65,361</u>	<u>\$ 1,834,003</u>
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**Net Healthy Families Reimbursement - FFP**

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 0	\$ 0	\$ 0
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	0	0	0
60. Total Healthy Families Reimbursement - FFP		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 1,768,642</u>	<u>\$ 65,361</u>	<u>\$ 1,834,003</u>
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(To Sch. 1)

NAPA COUNTY  
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST  
FISCAL PERIOD ENDED JUNE 30, 2003

Legal Entity Number	Legal Entity	(1) Medi-Cal and Crossover Gross Cost	(2) Enhanced - Children Gross Cost			(3) Enhanced - Refugees Gross Cost			(4) Total Gross Cost (Excl. HFP)	(5) Healthy Families Gross Cost			(6) Medi-Cal and Crossover Gross Cost	(7) Enhanced - Children Gross Cost			(8) Enhanced - Refugees Gross Cost	(9) Total Gross Cost (Excl. HFP)			(10) Healthy Families Gross Cost		
		(MH 1968, Ln 5, 5A, 10, 10A)	I	N	P	A	T	I	E	N	T	(MH 1968, Ln 27, 27A)	(MH 1968, Ln 5, 5A, 10, 10A)	O	U	T	P	A	T	I	E	N	T
00270	Bucklew	\$ 0 \$			0 \$				0 \$		0 \$	0 \$	44,169 \$			0 \$		0 \$				44,169 \$	0
00271	Progress Foundation	\$ 0 \$			0 \$				0 \$		0 \$	0 \$	655,142 \$			0 \$		0 \$				655,142 \$	0
00463	Aldea, Inc.	\$ 0 \$			0 \$				0 \$		0 \$	0 \$	599,639 \$		3,126 \$			0 \$				602,765 \$	0
00512	River Oak Center for Children	\$ 0 \$			0 \$				0 \$		0 \$	0 \$	24,347 \$			0 \$		0 \$				24,347 \$	0
00997	Bayberry, inc.	\$ 0 \$			0 \$				0 \$		0 \$	0 \$	15,829 \$			0 \$		0 \$				15,829 \$	0
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[illegible]

(To Sch. 1)



**SCHEDULE 4**

**NAPA COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
COMPUTATION OF EPSDT STATE SHARE PER AUDIT  
FISCAL YEAR ENDED JUNE 30, 2003**

	<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	3,865,503	(19,192)	3,846,311
(2) Total SD/MC Claims	4,132,704	0	4,132,704
(3) Percent % (Line 1/Line 2)	0.9353	(0.0046)	0.9307
(4) EPSDT Claims	1,691,233	0	1,691,233
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	1,581,810	(7,778)	1,574,032
(6) Cost Settled Baseline for EPSDT	745,236	0	745,236
(7) Net Cost Settlement Amount (Line 5 - Line 6)	836,574	(7,778)	828,796
(8) 48.56% of Cost Settlement Amount (Line 7 x 48.56%)	406,240	(3,777)	402,463
(8a) FY 2001-02 EPSDT Settlement (48.64% of Net Cost Settlement Amount (8))	360,951	(2,128)	358,823
(8b) Annual Local Growth (L. 8 - 8a)	45,289	(1,649)	43,640
(9) County Match 10% of Local Growth (8b x 10%)	4,529	(165)	4,364
(10) Net Cost Settlement Amount (L. 8 - 9 )	401,711	(3,612)	398,099
(11) SGF Distribution (Settled and Audited)	401,711	0	401,711
(12) SGF Due County (State)	<u>0</u>	<u>(3,612)</u>	<u>(3,612)</u>
			(To Sch. 1)

**Source:**

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2002-2003, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF gross distribution (See DMH letter dated October 23, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (12) Amount owed back to the state cannot be more than was advanced or settled.

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
NAPA COUNTY				00028	62	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>			
1	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To eliminate the remaining payments related to inpatient managed care.	\$ 9,861,896	\$ (65,859)	\$ 9,796,037 *
2	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To eliminate the Matrix cost from Mode 60. The cost has already been eliminated as part of payments to contract providers.	** \$ 9,796,037	\$ (94,950)	\$ 9,701,087 *
3	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust the Program 2 costs to agree with the County's records.	** \$ 9,701,087	\$ (6,217)	\$ 9,694,870
4	MH 1960	18	C	MODE COSTS (DIRECT SERVICE AND MAA) To adjust Mode Costs in conjunction with Adjustments 1, 2, and 3.  Inpatient Managed Care (adj. #1) \$ (65,859) Matrix (adj. #2) \$ (94,950) Program 2 (adj. #3) \$ (6,217) <u>\$ (167,026)</u>	\$ 6,086,886	\$ (167,026)	\$ 5,919,860 *
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider NAPA COUNTY				Provider Number 00028	No. of Adj. 62	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>			
5	MH 1960	9	3	SD/MC ADMINISTRATION	\$ 1,387,228	\$(1,387,228)	\$0 *
6	MH 1960	11	3	NON SD/MC ADMINISTRATION	2,207,557	(2,207,557)	0 *
-	MH 1960	12	3	TOTAL ADMINISTRATIVE COSTS	3,594,785	-	3,594,785 *
				To eliminate the reported distribution of administrative costs. Costs will be redistributed after adjustments to administrative costs below.			
7	MH 1960	12	3	TOTAL ADMINISTRATIVE COSTS	** \$ 3,594,785	\$ (105,460)	\$ 3,489,325 *
8	MH 1960	18	3	MODE COSTS (DIRECT SERVICE AND MAA)	** 5,919,860	105,460	6,025,320 *
				To adjust for Administrative Costs transferred to the MAA Program. The transfer of cost occurred; but the corresponding reduction of cost to Total Administrative Costs did not occur resulting in Direct Services Costs being understated.			
9	MH 1960	12	3	TOTAL ADMINISTRATIVE COSTS	** \$ 3,489,325	\$ (77,836)	\$ 3,411,489 *
10	MH 1960	18	3	MODE COSTS (DIRECT SERVICE AND MAA)	** 6,025,320	77,836	6,103,156
				To reclassify the cooks' salaries from Administration to Support Services.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider NAPA COUNTY				Provider Number 00028	No. of Adj. 62	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>			
11	MH 1960	9	3	SD/MC ADMINISTRATION	** \$0	\$ 1,584,867	\$ 1,584,867
12	MH 1960	11	3	NON SD/MC ADMINISTRATION	** 0	1,826,622	1,826,622
	MH 1960	12	3	TOTAL ADMINISTRATIVE COSTS	** 3,411,489		3,411,489
				To allocate Total Administrative Costs between SD/MC and Non SD/MC Administration based on the gross cost method percentages of 46.4568% for SD/MC and 53.5432% for Non SD/MC.			
13	MH 1960	13	3	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 66,645	\$ 54,250	\$ 120,895
14	MH 1960	14	3	OTHER SD/MC UTILIZATION REVIEW	2,904	2,363	5,267
15	MH 1960	15	3	NON-SD/MC UTILIZATION REVIEW	110,676	(56,613)	54,063
				To allocate Total Utilization Review Costs using the Medi-Cal Eligibility Factor percentage of 70.0025% for SPMP and Other UR and 29.9975% for Non-SD/MC UR for consistency with prior-year method.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider NAPA COUNTY				Provider Number 00028	No. of Adj. 62	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED MODES OF SERVICE</u></b>			
16	MH 1964	9	1	MODE COSTS (TOTAL)  To adjust Total Mode Costs per MH 1964 in conjunction with Adjustments 1-3, 8, and 10.  Inpatient Managed Care (adj. #1) \$ (65,859) Matrix (adj. #2) (94,950) Program 2 (adj. #3) (6,217) Costs transferred to MAA (adj. #8) 105,460 Cooks' salaries (adj. #10) 77,836 <u>\$ 16,270</u>	\$ 6,086,886	\$ 16,270	\$ 6,103,156
17	MH 1964	8	1	SUPPORT SERVICES (MODE 60)  To adjust Support Services in conjunction with Adjustments 5 and 15.  Matrix (adj. #2) \$ (94,950) Cooks' salaries (adj. #10) 77,836 <u>\$ (17,114)</u>	\$ 173,260	\$ (17,114)	\$ 156,146
18	MH 1964	4	1	DAY SERVICES (MODE 10)	\$ 585,169	\$ (11,075)	\$ 574,094
19	MH 1964	5	1	OUTPATIENT SERVICES (MODE 15 PROGRAM 1 AND 2)  To adjust reported costs at the mode level in conjunction with Adjustments 1, 3, and 8. The adjustments reflect the RVS method of allocation.	4,869,853	44,459	4,914,312
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
NAPA COUNTY				00028	62	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED GROSS COST</u></b>			
				<u>MODE 10 AND MODE 15</u>			
20	MH 1966A	3		SERVICE FUNCTION 10/85	\$ 123,387	\$ (2,512)	\$ 120,875
21	MH 1966A	3		SERVICE FUNCTION 10/91	224,736	(4,573)	220,163
22	MH 1966A	3		SERVICE FUNCTION 10/95	196,054	(3,990)	192,064
23	MH 1966A	3		SERVICE FUNCTION 15/01	1,213,191	(24,692)	1,188,499
24	MH 1966A	3		SERVICE FUNCTION 15/10	281,532	(5,730)	275,802
25	MH 1966A	3		SERVICE FUNCTION 15/30	244,282	(4,971)	239,311
26	MH 1966A	3		SERVICE FUNCTION 15/40	1,086,941	121,503	1,208,444
27	MH 1966A	3		SERVICE FUNCTION 15/50	2,373	(48)	2,325
28	MH 1966A	3		SERVICE FUNCTION 15/58	7,448	(152)	7,296
29	MH 1966A	3		SERVICE FUNCTION 15/60	1,145,795	(23,320)	1,122,475
30	MH 1966A	3		SERVICE FUNCTION 15/70	585,380	(11,912)	573,468
				<u>MODE 15 - PROGRAM 2</u>			
31	MH 1966A	3		SERVICE FUNCTION 15/66: FFS - PSYCHIATRIST	24,200	2,465	26,665
32	MH 1966A	3		SERVICE FUNCTION 15/31: FFS - PSYCHOLOGIST	127,027	(580)	126,447
33	MH 1966A	3		SERVICE FUNCTION 15/32: FFS - LCSW	59,209	1,155	60,364
34	MH 1966A	3		SERVICE FUNCTION 15/33: FFS - MFCC	92,474	(9,257)	83,217
				To adjust the Medi-Cal reported gross cost at the service function level to reflect the RVS method of allocation.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider NAPA COUNTY				Provider Number 00028	No. of Adj. 62	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED GROSS COST</u>			
35	MH 1966A	3	E	SERVICE FUNCTION 55/09	\$ 6,410	\$ (6,060)	\$ 350
36	MH 1966A	3	J	SERVICE FUNCTION 55/24	27,680	6,060	33,740
				To reclassify the MAA costs to the proper service function to agree with the County's records.			
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u>			
37	MH 1966A	2	E	SERVICE FUNCTION 15/40	446,603	60,240	506,843
				To adjust total units to agree with the County's records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
NAPA COUNTY				00028	62	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
38	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	235,345	2,081	237,426 *
39	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	709,738	5,960	715,698 *
40	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	5,230	330	5,560 *
41	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	1,871	60	1,931 *
-	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	19,469	-	19,469 *
			Info	TOTAL	971,653	8,431	980,084 *
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated January 31, 2007. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
42	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 237,426	(560)	236,866 *
43	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 715,698	(70)	715,628 *
-	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 5,560	0	5,560 *
44	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	** 1,931	(60)	1,871 *
-	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	** 19,469	0	19,469 *
			Info	TOTAL	** 980,084	(690)	979,394 *
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county's ECHO report. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			



## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
NAPA COUNTY				00028	62	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
-	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 236,866	0	236,866 *
45	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 715,628	(610)	715,018 *
-	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 5,560	0	5,560 *
-	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	** 1,871	0	1,871 *
-	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	** 19,469	0	19,469 *
			Info	TOTAL	** 979,394	(610)	978,784 *
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the county. See the MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods.			
46	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 236,866	(2,016)	234,850
47	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 715,018	(5,190)	709,828
48	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 5,560	(1,615)	3,945
-	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	** 1,871	0	1,871
-	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	** 19,469	0	19,469
			Info	TOTAL	** 978,784	(8,821)	969,963
				To adjust for disallowed claims determined by the county.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
NAPA COUNTY				00028	62	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u></b>			
49	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	88,306	(481)	87,825 *
50	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	210,413	494	210,907 *
51	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	706	(60)	646 *
-	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	531	0	531 *
-			Info	TOTAL	299,956	(47)	299,909 *
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the County's contract providers to agree with the State DMH Approved Claims Report dated January 31, 2007. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
52	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 87,825	560	88,385 *
53	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 210,907	(89)	210,818 *
54	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	** 646	60	706 *
-	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	** 531	0	531 *
-			Info	TOTAL	** 299,909	531	300,440 *
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county's ECHO report. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
NAPA COUNTY				00028	62	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u></b>			
55	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 88,385	(560)	87,825 *
-	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 210,818	0	210,818 *
56	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	** 706	(60)	646 *
-	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	** 531	0	531 *
-			Info	TOTAL	** 300,440	(620)	299,820 *
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the county. See the MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods.			
57	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 87,825	(107)	87,718
58	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 210,818	(405)	210,413
-	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	** 646	0	646
-	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	** 531	0	531
-			Info	TOTAL	** 299,820	(512)	299,308
				To adjust for disallowed claims determined by the county.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider NAPA COUNTY				Provider Number 00028	No. of Adj. 62	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SETTLEMENT</u></b>			
59	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB  To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers' SD/MC units of service/time.	\$ 1,664,746	\$ (9,758)	\$ 1,654,988
60	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 1,768,641	\$ 65,362	\$ 1,834,003
	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT (FFP) - COUNTY	\$ -	\$ -	\$ -
				TOTAL REIMBURSEMENT - COUNTY	\$ 1,768,641	\$ 65,362	\$ 1,834,003
61	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	\$ 680,995	\$ 11,194	\$ 692,189
	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	\$ -	\$ -	\$ -
				TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	\$ 680,995	\$ 11,194	\$ 692,189
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
				<b><u>ADJUSTMENTS TO REPORTED EPSDT STATE GENERAL FUND SETTLEMENT</u></b>			
62	Sch. 4	8	3	TOTAL EPSDT SGF  To adjust the State General Fund share of EPSDT as a result of adjustments to SD/MC reimbursements as reflected on Lines 16, 16A, 17, 17A, and 18, Column C of the form MH 1979 of the audited County and contract provider cost reports.	\$ 401,711	\$ (3,612)	\$ 398,099
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

**NAPA COUNTY  
COMMUNITY MENTAL HEALTH SERVICE  
SHORT-DOYLE/MEDI-CAL PROGRAM  
FINDINGS AND RECOMMENDATIONS  
FY 06/30/03**

**FINDING 1 – ADMINISTRATIVE SERVICE AND SUPPLIES COSTS COMBINED  
WITH DIRECT SERVICES**

The County properly reported administration salaries and benefits in the Total Administrative Costs line of the cost report. However, services and supplies costs related to administration were not part of the reporting.

**AUDIT AUTHORITY:**

DMH letter No. 94-01 dated January 10, 1994  
Fiscal Year 2002-2003 Cost Report Instruction, CFRS-34  
CMS Pub. 15-1, Sections 2306, 2307

**RECOMMENDATION:**

We recommend that the County devise a method of determining services and supplies cost applicable to the administration department. Failure to include services and supplies cost related to the administration department overstates direct services cost.

**AUDITEE'S RESPONSE:**

We agree with this finding. Beginning with Fiscal Year 2005-2006 Cost Report, the County allocates an applicable portion of services and supplies cost to the administrative staff in the Mental Health department.

**NAPA COUNTY  
COMMUNITY MENTAL HEALTH SERVICE  
SHORT-DOYLE/MEDI-CAL PROGRAM  
FINDINGS AND RECOMMENDATIONS  
FY 06/30/03**

**FINDING 2 – DUPLICATE ACCOUNTING OF MAA SALARIES AND BENEFITS**

The cost of MAA services for certain employees are doubly accounted for in both the MAA Program and Administration. Because the county's method of determining direct services involves taking total costs less expenses from other programs, the county's double counting of expenses results in Direct Service Cost being understated.

**AUDIT AUTHORITY:**

Fiscal Year 2002-2003 Cost Report Instruction, CFRS-50

**RECOMMENDATION:**

We recommend that the County take steps to correct the duplicate accounting of the MAA salaries and benefits so as not to jeopardize future FFP reimbursement.

**AUDITEE'S RESPONSE:**

We agree with this finding. Beginning with Fiscal Year 2005-2006 Cost Report, the County took steps to correct the duplicate accounting of the MAA salaries and benefits.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

**CALCULATION OF PROGRAM COSTS**  
**MH 1960 (10/04)**

**Fiscal Year 2002-2003**

County: Napa County  
 County Code: 28

Legal Entity: NAPA COUNTY		A	B	C
Legal Entity Number: 00028		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	5,592,834	7,601,576	13,194,410
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(4,269,296)	(4,269,296)
4	Other Adjustments (Provide Detail)	(384,238)	1,301,073	916,835
5	Total Costs Before Medi-Cal Adjustments	5,208,596	4,633,353	9,841,949
6	Medi-Cal Adjustments from MH 1961			(147,079)
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			9,694,870
	Administrative Costs (County Only)			
9	SD/MC Administration			1,584,867
10	Healthy Families Administration			
11	Non-SD/MC Administration			1,826,622
12	Total Administrative Costs			3,411,489
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			120,895
14	Other SD/MC Utilization Review			5,267
15	Non-SD/MC Utilization Review			54,063
16	Total Utilization Review Costs			180,225
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			6,103,156
19	Total Costs - Lines 9 through 18			9,694,870

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
MEDI-CAL ADJUSTMENTS TO COSTS  
MH 1961 (10/04)

DEPARTMENT OF MENTAL HEALTH

Fiscal Year 2002-2003

County: Napa County  
County Code: 28

Legal Entity: NAPA COUNTY		A	B	C
Legal Entity Number: 00028		Salaries and Benefits	Other	Total Adjustments
1	EQUIPMENT DEPRECIATION		19,947	19,947
2	Inpatient Managed Care (Adj. #1)		(65,859)	(65,859)
3	Matrix Cost (Adj. #2)		(94,950)	(94,950)
4	Program 2 Costs Adjustments (Adj. #3)		(6,217)	(6,217)
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		(147,079)	(147,079)



**CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY**  
**ALLOCATION OF COSTS TO MODES OF SERVICE**  
**MH 1964 (10/04)**

**DEPARTMENT OF MENTAL HEALTH**  
**Fiscal Year 2002-2003**

County: Napa County  
County Code: 28

Legal Entity: NAPA COUNTY		A
Legal Entity Number: 00028		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	6,103,156
	<b>Modes</b>	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	111,090
4	Day Services (Mode 10)	574,094
5	Outpatient Services (Mode 15 Program 1 + Program 2)	4,914,312
6	Outreach Services (Mode 45)	77,827
7	Medi-Cal Administrative Activities (Mode 55)	269,687
8	Support Services (Mode 60)	156,146
9	Total - Lines 2 through 8	6,103,156

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

## DETAIL COST REPORT

PAGE 1 OF 1  
Fiscal Year 2002-2003County: Napa County  
County Code: 28

CR

Legal Entity: NAPA COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00028			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 05 - Other 24 Hour Services (All Other SFC)				60					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			322					
3	Gross Cost		111,090	111,090					
4	Cost per Unit			345.00					
5	SMA per Unit								
6	Published Charge per Unit			345.00					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02							
8A		10/01/02 - 06/30/03							
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		10/01/02 - 06/30/03							
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02							
10A		10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02							
11A		10/01/02 - 06/30/03							
12	Non-Medi-Cal Units			322					
13	Medi-Cal Costs	07/01/02 - 09/30/02							
13A		10/01/02 - 06/30/03							
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02							
14A		10/01/02 - 06/30/03							
15	Medi-Cal Published Charges	07/01/02 - 09/30/02							
15A		10/01/02 - 06/30/03							
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A		10/01/02 - 06/30/03							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A		10/01/02 - 06/30/03							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A		10/01/02 - 06/30/03							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
29	Healthy Families Costs	07/01/02 - 09/30/02							
29A		10/01/02 - 06/30/03							
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A		10/01/02 - 06/30/03							
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03							
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		111,090	111,090					

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

## DETAIL COST REPORT

PAGE 1 OF 1  
Fiscal Year 2002-2003

County: Napa County  
County Code: 28

County Code: 28			CR		CR		CR		CR		CR	
Legal Entity: NAPA COUNTY			A	B	C	D	E	F	G			
Legal Entity Number: 00028			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function			
Mode: 10 - Day Services				85	91	95	96					
1	Allocation Percentage		100.00%	21.05%	38.35%	33.46%	7.14%					
2	Total Units			650	2,850	1,593	365					
3	Gross Cost		574,094	120,875	220,163	192,064	40,992					
4	Cost per Unit			185.96	77.25	120.57	112.31					
5	SMA per Unit			177.60	73.77	115.14	115.14					
6	Published Charge per Unit			171.59	71.28	111.25	111.25					
7	Negotiated Rate / Cost per Unit											
8												
8A	Medi-Cal Units	07/01/02 - 09/30/02		31	881							
		10/01/02 - 06/30/03		41	1,387	1,365						
9	Medicare/Medi-Cal Crossover Units											
9A		07/01/02 - 09/30/02										
		10/01/02 - 06/30/03										
10	Enhanced SD/MC (Children) Units			41								
10A		07/01/02 - 09/30/02		48								
		10/01/02 - 06/30/03										
10B	Enhanced SD/MC (Refugees) Units											
		07/01/02 - 06/30/03										
11	Healthy Families (SED) Units											
		07/01/02 - 09/30/02										
11A		10/01/02 - 06/30/03										
12	Non-Medi-Cal Units			489	582	228	365					
13	Medi-Cal Costs		07/01/02 - 09/30/02	73,822	5,765	68,057						
13A		10/01/02 - 06/30/03	279,345	7,624	107,146	164,575						
14	Medi-Cal SMA Upper Limits		07/01/02 - 09/30/02	70,497	5,506	64,991						
14A		10/01/02 - 06/30/03	266,767	7,282	102,319	157,166						
15	Medi-Cal Published Charges		07/01/02 - 09/30/02	68,117	5,319	62,798						
15A		10/01/02 - 06/30/03	257,757	7,035	98,865	151,856						
16	Medi-Cal Negotiated Rates		07/01/02 - 09/30/02									
16A		10/01/02 - 06/30/03										
17	Medicare/Medi-Cal Crossover Costs		07/01/02 - 09/30/02									
17A		10/01/02 - 06/30/03										
18	Medicare/Medi-Cal Crossover SMA Upper Limits		07/01/02 - 09/30/02									
18A		10/01/02 - 06/30/03										
19	Medicare/Medi-Cal Crossover Published Charges		07/01/02 - 09/30/02									
19A		10/01/02 - 06/30/03										
20	Medicare/Medi-Cal Crossover Negotiated Rates		07/01/02 - 09/30/02									
20A		10/01/02 - 06/30/03										
21	Enhanced SD/MC Costs		07/01/02 - 09/30/02	7,624	7,624							
21A		10/01/02 - 06/30/03	8,926	8,926								
22	Enhanced SD/MC SMA Upper Limits		07/01/02 - 09/30/02	7,282	7,282							
22A		10/01/02 - 06/30/03	8,525	8,525								
23	Enhanced SD/MC Published Charges		07/01/02 - 09/30/02	7,035	7,035							
23A		10/01/02 - 06/30/03	8,236	8,236								
24	Enhanced SD/MC Negotiated Rates		07/01/02 - 09/30/02									
24A		10/01/02 - 06/30/03										
25	Enhanced SD/MC (Refugees) Costs		07/01/02 - 06/30/03									
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/02 - 06/30/03									
27	Enhanced SD/MC (Refugees) Published Charges		07/01/02 - 06/30/03									
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/02 - 06/30/03									
29	Healthy Families Costs		07/01/02 - 09/30/02									
29A		10/01/02 - 06/30/03										
30	Healthy Families SMA Upper Limits		07/01/02 - 09/30/02									
30A		10/01/02 - 06/30/03										
31	Healthy Families Published Charges		07/01/02 - 09/30/02									
31A		10/01/02 - 06/30/03										
32	Healthy Families Negotiated Rates		07/01/02 - 09/30/02									
32A		10/01/02 - 06/30/03										
33	Non-Medi-Cal Costs		204,376	90,935	44,960	27,489	40,992					

## DEPARTMENT OF MENTAL HEALTH

PAGE 1 OF 2  
Fiscal Year 2002-2003

CR                  CR                  CR                  CR                  CR                  CR

Legal Entity: NAPA COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00028			Mode Total	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 1)				Function	Function	Function	Function	Function	Function
				01	10	30	40	50	60
1	Allocation Percentage		100.00%	25.78%	5.98%	5.19%	26.21%	0.05%	24.35%
2	Total Units			641,315	115,676	100,371	506,843	975	253,234
3	Gross Cost		4,610,323	1,188,499	275,802	239,311	1,208,444	2,325	1,122,475
4	Cost per Unit			1.85	2.38	2.38	2.38	2.38	4.43
5	SMA per Unit			1.77	2.28	2.28	2.28	2.28	4.23
6	Published Charge per Unit			1.71	2.20	2.20	2.20	2.20	4.09
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02		82,854	11,352	6,810	46,002	210	29,960
8A		10/01/02 - 06/30/03		172,980	41,454	16,307	178,705	585	100,010
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		10/01/02 - 06/30/03							5,230
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02		285					725
10A		10/01/02 - 06/30/03		1,300	100	660	12,336		1,305
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02							
11A		10/01/02 - 06/30/03							
12	Non-Medi-Cal Units			383,896	62,770	76,594	269,800	180	116,004
13	Medi-Cal Costs	07/01/02 - 09/30/02	492,227	153,547	27,066	16,237	109,681	501	132,799
13A		10/01/02 - 06/30/03	1,500,405	320,570	98,837	38,880	426,079	1,395	443,300
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	470,265	146,652	25,883	15,527	104,885	479	126,731
14A		10/01/02 - 06/30/03	1,433,561	306,175	94,515	37,180	407,447	1,334	423,042
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	454,186	141,680	24,974	14,982	101,204	462	122,536
15A		10/01/02 - 06/30/03	1,384,450	295,796	91,199	35,875	393,151	1,287	409,041
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A		10/01/02 - 06/30/03	23,182						23,182
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A		10/01/02 - 06/30/03	22,123						22,123
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A		10/01/02 - 06/30/03	21,391						21,391
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02	3,742	528					3,214
21A		10/01/02 - 06/30/03	39,739	2,409	238	1,574	29,412		5,784
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02	3,571	504					3,067
22A		10/01/02 - 06/30/03	37,987	2,301	228	1,505	28,126		5,520

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

## DETAIL COST REPORT

PAGE 2 OF 2  
Fiscal Year 2002-2003County: Napa County  
County Code: 28

CR

Legal Entity: NAPA COUNTY			H	I	J	K	L	M	N
Legal Entity Number: 00028			Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 1)			Function	Function	Function	Function	Function	Function	Function
			70						
1	Allocation Percentage		12.44%						
2	Total Units		160,835						
3	Gross Cost		573,468						
4	Cost per Unit		3.57						
5	SMA per Unit		3.41						
6	Published Charge per Unit		3.29						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02	14,695						
8A		10/01/02 - 06/30/03	48,055						
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		10/01/02 - 06/30/03							
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02							
10A		10/01/02 - 06/30/03	90						
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02							
11A		10/01/02 - 06/30/03							
12	Non-Medi-Cal Units		97,995						
13	Medi-Cal Costs	07/01/02 - 09/30/02	52,396						
13A		10/01/02 - 06/30/03	171,343						
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	50,110						
14A		10/01/02 - 06/30/03	163,868						
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	48,347						
15A		10/01/02 - 06/30/03	158,101						
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A		10/01/02 - 06/30/03							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A		10/01/02 - 06/30/03							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A		10/01/02 - 06/30/03							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03	321						
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03	307						
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03	296						
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
29	Healthy Families Costs	07/01/02 - 09/30/02							
29A		10/01/02 - 06/30/03							
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A		10/01/02 - 06/30/03							
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03							
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		349,408						

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

## DETAIL COST REPORT

PAGE 1 OF 1  
Fiscal Year 2002-2003

County: Napa County County Code: 28			TBS	MHS	MHS	MHS	MHS		
Legal Entity: NAPA COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00028			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 2)				58	66	31	32	33	
1	Allocation Percentage		100.00%	2.40%	8.77%	41.60%	19.86%	27.38%	
2	Total Units			3,060	8,120	85,558	42,925	67,046	
3	Gross Cost		303,989	7,296	26,665	126,447	60,364	83,217	
4	Cost per Unit			2.38	3.28	1.48	1.41	1.24	
5	SMA per Unit			2.28	4.23	2.28	2.28	2.28	
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02		2,940	950	16,375	8,800	12,990	
8A		10/01/02 - 06/30/03			4,130	64,003	30,800	48,721	
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		10/01/02 - 06/30/03							
10	Enhanced SD/MC Units	07/01/02 - 09/30/02				295	475	50	
10A		10/01/02 - 06/30/03				1,390	1,590	650	
10B	Enhanced SD/MC (Refugees) Units		07/01/02 - 06/30/03						
11	Healthy Families (SED) Units	07/01/02 - 09/30/02							
11A		10/01/02 - 06/30/03							
12	Non-Medi-Cal Units			120	3,040	3,495	1,260	4,635	
13	Medi-Cal Costs	07/01/02 - 09/30/02	62,829	7,010	3,120	24,201	12,375	16,123	
13A		10/01/02 - 06/30/03	211,938		13,562	94,591	43,313	60,472	
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	97,738	6,703	4,019	37,335	20,064	29,617	
14A		10/01/02 - 06/30/03	344,705		17,470	145,927	70,224	111,084	
15	Medi-Cal Published Charges		07/01/02 - 09/30/02						
15A			10/01/02 - 06/30/03						
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A		10/01/02 - 06/30/03							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A		10/01/02 - 06/30/03							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A		10/01/02 - 06/30/03							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02	1,166			436	668	62	
21A		10/01/02 - 06/30/03	5,097			2,054	2,236	807	
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02	1,870			673	1,083	114	
22A		10/01/02 - 06/30/03	8,276			3,169	3,625	1,482	
23	Enhanced SD/MC Published Charges		07/01/02 - 09/30/02						
23A			10/01/02 - 06/30/03						
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs		07/01/02 - 06/30/03						
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/02 - 06/30/03						
27	Enhanced SD/MC (Refugees) Published Charges		07/01/02 - 06/30/03						
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/02 - 06/30/03						
29	Healthy Families Costs	07/01/02 - 09/30/02							
29A		10/01/02 - 06/30/03							
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A		10/01/02 - 06/30/03							
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03							
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		22,959	286	9,983	5,165	1,772	5,753	

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 1  
Fiscal Year 2002-2003

County: Napa County  
County Code: 28

County Code: 28		CR		CR				
Legal Entity: NAPA COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00028		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach			20	20				
1	Allocation Percentage		100.00%	14.71%	85.29%			
2	Total Units		22,110	1				
3	Gross Cost	77,827	11,452	66,375				
4	Cost per Unit		0.52	66,374.99				
5	Non-Medi-Cal Units		22,110	1				
6	Non-Medi-Cal Costs	77,827	11,452	66,375				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 2  
Fiscal Year 2002-2003

County: Napa County  
County Code: 28

County Code: 28		MAA	MAA	MAA	MAA	MAA	MAA	
Legal Entity: NAPA COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00028		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 55 - Medi-Cal Administrative Activities			01	04	07	09	11	14
1	Allocation Percentage	100.00%	64.68%	0.22%	2.61%	0.13%	5.22%	3.31%
2	Total Units		345,240	1,370	11,200	7,425	35,390	13,795
3	Total Expenditures	269,687	174,435	602	7,049	350	14,080	8,939
4	Cost per Unit		0.51	0.44	0.63	0.05	0.40	0.65
5	Non-Medi-Cal Costs	26,173						



CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 2 OF 2  
Fiscal Year 2002-2003

County: Napa County

County Code: 28

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Legal Entity: NAPA COUNTY		H	I	J	K	L	M	N
Legal Entity Number: 00028		Service	Service	Service	Service	Service	Service	Service
Mode: 55 - Medi-Cal Administrative Activities		Function	Function	Function	Function	Function	Function	Function
		17	21	24	27	35		
1	Allocation Percentage	5.11%	0.02%	12.51%	1.43%	4.74%		
2	Total Units	32,792	90	33,000	4,680	21,635		
3	Total Expenditures	13,782	66	33,740	3,870	12,774		
4	Cost per Unit	0.42	0.73	1.02	0.83	0.59		
5	Non-Medi-Cal Costs							

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 1  
Fiscal Year 2002-2003

County: Napa County  
County Code: 28

			CR	CR	CR			
Legal Entity: NAPA COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00028			Service	Service	Service	Service	Service	Service
Mode: 60 - Support		Mode Total	Function	Function	Function	Function	Function	Function
			30	45	46			
1	Allocation Percentage	100.00%	94.02%		5.98%			
2	Total Units		111,120	94,950	1			
3	Gross Cost	156,146	146,807		9,339			
4	Cost per Unit		1.32		9,339.00			
5	Non-Medi-Cal Units (Same as Line 2)		111,120	94,950	1			
6	Non-Medi-Cal Costs (Same as Line 3)	156,146	146,807		9,339			

## Fiscal Year 2002-2003

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

DETAIL COST REPORT

DETERMINATION OF SD/MC FFP %  
MH 1978 (10/04)

Fiscal Year 2002-2003

County: Napa County  
County Code: 28

Legal Entity: NAPA COUNTY

Legal Entity Number: 00028		A	B	C	D	E	F
Data Type		Net Direct Costs (Gross Reim. Costs - Revenue)		FFP Dollars		Effective FFP%	
Source		MH1970s		MH1970s		Calculated	
Formula		Column N	Column Q	Column R	Column U	(C6 / A6)	(D6 / B6)
Period		1st Period	2nd Period	1st Period	2nd Period	1st Period	2nd Period
Mode		07/01/02 - 09/30/02	10/01/02 - 06/30/03	07/01/02 - 09/30/02	10/01/02 - 06/30/03	07/01/02 - 09/30/02	10/01/02 - 06/30/03
1	05 - Hospital Inpatient (SFC 10-19)						
2	05 - Other 24 Hour Services (All Other SFC)						
3	10 - Day Services	68,117	257,757	35,012	133,950		
4	15 - Outpatient (Program 1)	449,145	1,392,619	230,861	717,389		
5	15 - Outpatient (Program 2)	62,829	211,938	32,294	109,354		
6	Totals	580,091	1,862,314	298,167	960,693		
7	Totals from MH1979	580,091	1,862,314	298,167	960,693		
8	Effective SD/MC FFP %					51.40%	51.59%

### DETAIL COST REPORT

## Fiscal Year 2002-2003

County: Napa County  
County Code: 28

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